

INSTRUCTIONS MF-15

Fill the boxes in with:

- Your trade Name (DBA),
- Your Special Fuel User's permit #, and
- The quarter ending date.

SECTION 1

- LINE 1:** List the total diesel fuel used on all taxable projects during the quarter. DO NOT INCLUDE FUEL USED IN VEHICLES (IE. TRUCKS). THIS FUEL SHOULD BE REPORTED ON LINES 1 THROUGH 7 ON THE FRONT OF THE MF-12C.
- LINE 2:** List the fuel used to produce materials such as concrete, asphalt, gravel, etc from Section 2. End-Users who apply aggregate material to a taxable project will use this line.
- LINE 3:** Add lines 1 and 2 for the total fuel used on all taxable projects. This is the total fuel used in equipment on taxable projects **and** the fuel used to produce the aggregate material used on the project.
- LINE 4:** List the total exempt fuel from all taxable projects. Exempt fuel is any fuel used in a non-combustible engine, such as dryers, burners and any type of a heating unit on taxable projects.
- LINE 5:** Subtract line 4 from line 3. This is your total taxable gallons for all projects. Enter this total on line 8 of the MF-12C tax return.

SECTION 2

- Step 1:** Convert the cubic yards to tons using the figures provided: One cu. Yd. of asphalt = 1.88 tons, One cu. Yd. of concrete = 2 tons, and one cu. Yd. of gravel = 1.85 tons.
- Step 2:** Convert the above tons to tons of aggregate using the following percentages: Asphalt = 94% (.94), Concrete = 75% (.75), Gravel = 100% (1.0).
Example: Tons x % = Tons of Aggregate
Transfer the tons of aggregate to a line in section 2.
- Step 3:** To calculate the diesel gallons used to produce the aggregate, multiply the tons of asphalt in step 2 times 28% (.28).
The rate for concrete depends upon the power source: 28% (.28) if diesel fuel is used or 13% (.13) if electrical power is used. A blended rate is being proposed to make it easier for the end-user to arrive at the number of gallons used to produce the aggregate.

